CHAPTER 218

SYMPHONY ORCHESTRA TAX

H. F. 102

AN ACT to authorize a tax levy in cities and towns including special charter cities for the purpose of providing a fund for the maintenance or employment of a symphony orchestra and providing for submission of the question of the levying of a tax for such purposes to the voters of such cities and towns.

Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. Cities including special charter cities having a population of over seventy-five thousand and less than one hundred twentyfive thousand may when authorized as herein provided levy each year a tax of not to exceed one-eighth of a mill for the purpose of providing a fund for the maintenance or employment of a symphony orchestra for musical purposes; provided, however, that where there is maintained or employed in such city a symphony orchestra, not for profit under chapter five hundred four (504), Code 1946, for educational purposes throughout the entire year, which, as a part of such educa-10 tional program trains and maintains throughout the entire year subsidiary units of such orchestra whereby the youth of the city receive instruction and training in symphony music, an additional tax of not to exceed one-eighth mill may be levied for such educational 13 14 purposes without further authorization by an election.
 - SEC. 2. Said authority shall be initiated by a petition signed by ten per cent of the legal voters of the city, as shown by the last municipal election. Said petition shall be filed with the council or commission and shall request that the following question be submitted to the voters at a general municipal election, to-wit: "Shall a tax of not exceeding one-eighth mill be levied each year for the purpose of furnishing a symphony orchestra fund?".
 - SEC. 3. When such petition is filed, the council or commission, shall cause such question to be submitted to the voters at the first following municipal election.
 - SEC. 4. Said levy shall be deemed authorized if a majority of the votes cast at said election be in favor of said proposition, and the council or commission shall then levy a tax sufficient to support or employ such orchestra not to exceed one-eighth mill on the assessed property of such city.
 - SEC. 5. A like petition may at any time be presented to the council or commission asking that the following proposition be submitted, to-wit: "Shall the power to levy a tax for the maintenance or employment of a symphony orchestra be canceled?". Said question shall be presented at any general municipal election as heretofore provided, and if a majority of the votes is cast in favor of said question, no further levy for said purpose shall be made.
 - 1 SEC. 6. All funds derived from said levy shall be expended as set 2 forth in section 1 hereof by the council or commission.
 - 1 SEC. 7. This act being deemed of immediate importance shall take 2 effect and be in force from and after its publication in the Pierson

3 Progress, a newspaper published at Pierson, Iowa, and the Sioux City 4 Journal-Tribune, a newspaper published at Sioux City, Iowa.

Approved March 18, 1947.

I hereby certify that the foregoing act was published in the Pierson Progress, March 27, 1947, and the Sioux City Journal-Tribune, March 20, 1947.

ROLLO H. BERGESON, Secretary of State.

CHAPTER 219

POLICEMEN AND FIREMEN RETIREMENT

H. F. 347

AN ACT to amend sections four hundred eleven point five (411.5), four hundred eleven point six (411.6) and four hundred eleven point eight (411.8), code 1946, relating to retirement systems for policemen and firemen and the administration, benefits and contributions thereunder.

Be It Enacted by the General Assembly of the State of Iowa:

SECTION 1. Subsection twelve (12) of section four hundred eleven point five (411.5), Code 1946, is hereby amended by striking therestrom paragraph "b" thereof and by re-lettering the remaining paragraphs.

SEC. 2. Paragraph "a" of subsection one (1) of section four hundred eleven point six (411.6) is hereby amended by striking from line nine (9) thereof, the words "sixty, or of" and is further amended by striking from lines nine (9), ten (10) and eleven (11) thereof the words "if he has duly exercised the option of retirement at age fifty-five as provided in this chapter" and by inserting in lieu thereof, the words "and shall have served twenty-two years or more in said department".

SEC. 3. Paragraph "b" of subsection two (2) of section four hundred eleven point six (411.6), Code 1946, is hereby amended by striking from line two (2) thereof, the words and figures "shall equal 1/140" and by inserting in lieu thereof, the words "together with his annuity shall make a total service retirement allowance equal to one-half" and is further amended by striking from lines three (3) and four (4) thereof, the words "multiplied by the number of years of his membership service".

SEC. 4. Subsection four (4) of section four hundred eleven point six (411.6), Code 1946, is hereby amended by striking from line three (3) thereof the word "sixty" and inserting in lieu thereof the word "fifty-five".

SEC. 5. Subsection seven (7) of section four hundred eleven point six (411.6), Code 1946, is hereby amended by striking from line seven (7) thereof, the word "sixty" and inserting in lieu thereof, the word "fifty-five" and is further amended by striking from line fourteen (14) thereof, the word "sixty" and inserting in lieu thereof, the word "fifty-five".